

IN THE UNITED STATES DISTRICT COURT FOR
THE WESTERN DISTRICT OF WASHINGTON

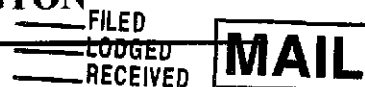
KEVIN FISHER and CARRIE FISHER,

Petitioners,

-VS-

UNITED STATES OF AMERICA,
INTERNAL REVENUE SERVICE,
and, SANDY BOWMAN,
Revenue Officer, IRS,

Respondents.



AUG 14 2009

AT SEATTLE
CLERK U.S. DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
BY DEPUTY

C09-1157 TSZ

Case No.

**PETITION TO QUASH INTERNAL
REVENUE SERVICE THIRD PARTY SUMMONS**

COME NOW, Kevin Fisher and Carrie Fisher Petitioners *pro se*, and hereby petition this Court to quash Internal Revenue Service (hereinafter "IRS") third party administrative summons that have been issued to third party recordkeepers.

Jurisdiction.

1. This Court has jurisdiction pursuant to 26 U.S.C. § 7609(b)(2). Venue is also proper, because the third party recordkeepers maintain offices within the district of the United States District Court for the Western District of Washington.



09-CV-01157-CMP

Parties.

2. The Petitioners in this action are Kevin Fisher and Carrie Fisher (hereinafter, "the Fishers" collectively). The Fisher's mailing address is 8202 N. E. State Highway 104, Suite 102, PMB 30, Kingston, Washington 98346.
3. The Respondents in this action are the United States of America, the Internal Revenue Service ("IRS"), and Revenue Officer Sandy Bowman of the IRS, acting in her individual capacity. Revenue Officer Bowman's mailing address is 915 Second Avenue, Room 1670, Seattle, Washington 98174.

Third Parties.

4. A third party from whom records are sought, is American Express. The summons was sent to: 20022 N. 31st Ave, MC080325, Phoenix, Arizona 85027.
5. A third party from whom records are sought, is Chase Bank, U.S.C. The summons was sent to: 7610 W. Washington St. Mail Code IN-140541, Indianapolis, Indiana 46231.
6. Summonses were sent to the two above third parties, for both the Fishers. The summonses for Carrie Fisher are incorporated as Exhibits 1 and 2. Kevin Fisher's two summonses are virtually identical to Exhibits 1 and 2, and are therefore not attached as exhibits.

Facts.

7. The issuing officer of the alleged summonses in question is Sandy Bowman, IRS Revenue Officer.
8. The attachments to the summonses issued to American Express and Chase Bank are identical. See Exhibit 3, attached herewith. The attachments show that other entities, i.e., "Absolute Service Electrical," "Bedrock Financial Services," "Radiant Light & Power," and "Networth Guardians," are also the subject of Agent Bowman's investigation. This indicates that the summonses are, *inter alia*, an illegal subterfuge to gather documents and information regarding entities other than the Fishers, even though the summonses falsely indicate the Fishers to be the true subjects of Agent Bowman's investigation.
9. The alleged summonses ask for every conceivable kind of a record that a financial institution could keep upon the Fishers and those of the other parties that are improperly the subject of the summons' inquiry. It is overly broad.
10. None of the summonses were verified by a written declaration as per the requirements of Title 26 U.S.C. § 6065.
11. None of the alleged summonses were attested, as per the mandatory provisions of Title 26 U.S.C. § 7603.
12. The summonses fail to meet the requirements of the Internal Revenue Code, and are therefore void. As such, the only other means by which the

summonses could be legitimate, would be if they met the requirements of 12 U.S.C. Ch. 35, §3403 and §3405. However, the summonses do not even meet the requirements of 12 U.S.C. Ch. 35.

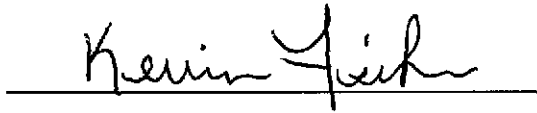
13. For the reasons set forth in paragraphs 1 through 12, all the summonses issued by Revenue Officer Bowman should be quashed due to the fact that the sum totality of defects, deceit and other circumstances show, collectively as well as individually, the summonses were issued in bad faith.
14. The United States Supreme Court, in the landmark case of *United States v. Powell*, 379 U.S. 48, affirms that a summons should be quashed when it is clear that it was issued in bad faith.

Prayer for relief.

Petitioners pray that this Court QUASH the alleged third party administrative summonses issued to American Express and Chase Bank U.S.A.

Furthermore, Petitioners ask that this Court enter a judgment in favor of Petitioners and against the United States, the Internal Revenue Service and Revenue Agent Sandy Bowman, ordering the Respondents to pay for all costs related to these proceedings.

Respectfully submitted this 12th day of August, 2009.

A handwritten signature in cursive script, reading "Kevin Fisher", written in black ink over a horizontal line.

Kevin Fisher, Petitioner *pro se*
8202 N. E. State Highway 104; Suite 102; PMB 30
Kingston, Washington 98346

A handwritten signature in cursive script, reading "Carrie Fisher", written in black ink over a horizontal line.

Carrie Fisher, Petitioner *pro se*
8202 N. E. State Highway 104; Suite 102; PMB 30
Kingston, Washington 98346

CERTIFICATE OF SERVICE

I, Carrie Fisher, certify that pursuant to IRC §7609(b)(2)(B) a true copy of the attached Amended Petition to Quash Numerous Internal Revenue Service Third Party Summonses has been served, on this _____ day of August, 2009, via Certified Mail to each of the following:

Certified Mail No.

Sandy Bowman, IRS Revenue Officer
Internal Revenue Service
912 Second Ave; MS – 123skb
Seattle, Wa. 98174

Certified Mail No.

Michael B. Mukasey, U.S. Attorney General
Tenth and Constitution Avenue, N.W.
Washington, D.C. 20530

Certified Mail No.

United States Attorney's Office
Western District of Washington
U.S. Attorney's Office
700 Stewart Street; Suite 5220
Seattle, WA 98101-1271

Certified Mail No.

American Express
20022 N. 31st Ave, MC080325
Phoenix, Arizona 85027

Certified Mail No.

Chase Bank, U.S.C.
7610 W. Washington St. Mail Code IN-140541
Indianapolis, Indiana 46231

Carrie Fisher
8202 N. E. State Highway 104; Suite 102; PMB 30
Kingston, Washington 98346

Clerk, U.S. Dist. Ct. –W. Dist of Wa.
U.S. Courthouse
700 Stewart Street
Seattle, WA 98101



Summons

Ex 1

In the matter of tax liability of Carrie FisherInternal Revenue Service (Division): Small Business/Self-Employed ComplianceIndustry/Area (name or number): Western Area Examination - Seattle, WAPeriods: Calendar year(s) ending December 31, 2003, 2004, 2005, 2006, 2007, 2008

The Commissioner of Internal Revenue

To: Chase Bank USAAt: Subpoena Processing, Dept 7610 W. Washington St Mail Code IN-140541, Indianapolis, IN 46231

You are hereby summoned and required to appear before Sandy Bowman, Internal Revenue Agent, or Designee
an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers,
and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the
administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

Please see attached rider.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

915 Second Avenue, MS - 123skb, Seattle, WA 98174 Telephone: (206) 220-4373Place and time for appearance at 915 Second Avenue, Room #1670, Seattle, WA 98174Department of the Treasury
Internal Revenue Servicewww.irs.govForm 2039 (Rev. 12-2001)
Catalog Number 21405Jon the 12th day of August 2009 at 9 o'clock a. m.Issued under authority of the Internal Revenue Code this 16th ^(year) day of July 2009 _(year)

Sandy Bowman
Signature of issuing officer

Internal Revenue Agent, #1000277292

Title

Black Pearl
Signature of approving officer (if applicable)

Supervisory Revenue Agent

Title

Part C — to be given to noticee



Summons

Ex 2

In the matter of tax liability of Carrie FisherInternal Revenue Service (Division): Small Business/Self-Employed ComplianceIndustry/Area (name or number): Western Area Examination - Seattle, WAPeriods: Calendar year(s) ending December 31, 2003, 2004, 2005, 2006, 2007, 2008

The Commissioner of Internal Revenue

To: American ExpressAt: Attn: Subpoena Processing 20022 N. 31st Ave, MC080325 Phoenix, AZ 85027

You are hereby summoned and required to appear before Sandy Bowman, Internal Revenue Agent, or Designee
an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers,
and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the
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915 Second Avenue, MS - 123skb, Seattle, WA 98174 Telephone: (206) 220-4373

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Internal Revenue Service

www.irs.gov

Form 2039 (Rev. 12-2001)
Catalog Number 21405Jon the 12th day of August 2009 at 9 o'clock a. m.Issued under authority of the Internal Revenue Code this 16th ^(year) day of July 2009 ^(year)

Signature of issuing officer

Internal Revenue Agent, #1000277292

Title

Signature of approving officer (if applicable)

Supervisory Revenue Agent

Title

Part C -- to be given to noticee

Ex 3

ATTACHMENT TO SUMMONS ISSUED TO:
American Express

ALL OPEN AND CLOSED ACCOUNTS FOR THE PERIOD:
December 1, 2002 through July 16, 2009

Please provide any and all records in your possession or under your control with respect to the below named individuals, individually or jointly.

1. Carrie Fisher, also known as Carol Lynn Fisher
2. Absolute Service Electrical
3. Bedrock Financial Services
4. Radiant Light & Power
5. Networth Guardians Inc
6. MWD Family Trust (aka Maria & Warrant Dietz Family Trust)
7. Warren Dietz Family Trust
8. Enterprise Northwest

These records should include but are not limited to:

1. **Customer account** information including application, signature cards, credit or background investigations conducted by the bank, authorized users, credit line increase analysis, and any other customer correspondence.
2. **Monthly or periodic billing statements** including individual charge invoices and statements of interest and fees paid.
3. **Payment history** showing amounts, dates, and methods of repayment. Provide copies of checks used to make repayments (front and back). If payments were made via an automatic withdrawal from a financial institution, provide the name of the financial institution and the account number.

Compliance with this summons will be satisfied by mailing photocopies or CDs of the requested information to the specified address by the stated date. It is not anticipated that information gathering or transmittal will be a lengthy or costly process. If you anticipate delays of more than 30 days or costs exceeding \$500.00, please contact this office in advance.